

**SUPPLEMENTAL AFFIDAVIT FOR BOE-237  
HOUSING -- LOWER-INCOME HOUSEHOLDS  
ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)**

**TULARE COUNTY ASSESSOR**

221 S. MOONEY BLVD., ROOM 102-E  
VISALIA, CALIFORNIA 93291-4593

(559) 636-5100 FAX: (559) 737-4468

*Carefully read and follow the accompanying instructions before preparing claim.*

This affidavit is required under provisions of Sections 251 and 254 of the Revenue and Taxation Code for those tribes or tribally designated housing entities filing Form BOE-237, *Exemption of Low Income Tribal Housing*.

This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form it is grounds for denial of the exemption.

states:

(name of person making affidavit)

1. That as

(title, such as President, etc.)

2. of the

(name of tribe or tribally designated housing entity)

3. the mailing address of which is

(give complete mailing address including zip code)

4. for property located at

(give complete address of property, including zip code)

5. That this affidavit is made on behalf of the above organization in support of a claim for exemption for the \_\_\_\_\_ fiscal year.

**ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**

Section 237 of the California Revenue and Taxation Code provides that tribal housing occupied or held for lower income households can qualify for an exemption from property taxes to the extent that the incomes of and rents paid by households residing therein do not exceed the amounts listed below:

No. of Persons in Household	Maximum Income/Rent	No. of Persons in Household	Maximum Income/Rent	No. of Persons in Household	Maximum Income/Rent
1	\$ 31,250	4	\$ 44,650	7	\$ 55,350
2	\$ 35,700	5	\$ 48,200	8	\$ 58,950
3	\$ 40,200	6	\$ 51,800		

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each household that qualifies, verifying household income and size (you keep the statement in case of further audit) and (2) you must complete the report below:

**A. LIST OF QUALIFIED HOUSEHOLDS** (Complete or attach list showing desired information; use additional sheets if necessary)

UNIT NUMBER (use two lines if there are two households in a unit)	NO. OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED	RENT DOES NOT EXCEED
1. _____			
2. _____			
3. _____			
4. _____			
5. _____			

**B. RECAP FOR ALL HOUSEHOLDS, ELIGIBLE AND INELIGIBLE**

**Note:** The low-income exemption calculation is the value of low-income households to the total area of the property.

	EXAMPLE	ACTUAL
1. Total number of households	100	
2. Number of qualified low-income households	40	
3. Total area of building(s) (square feet)	150,000	
4. Area of qualified low-income households (square feet)	75,000	

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING AFFIDAVIT	TITLE	DATE
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**THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION**

**Instructions for Completion of  
Supplemental Affidavit for BOE-237**  
Housing --- Lower-Income Households  
Eligibility Based on Family Household Income

The claimant (tribe or tribally designated entity) must follow the instructions listed below. The claimant should provide each household living on the property with a copy of the form titled *Lower-Income Households - Statement of Family Household Income* to be filed with and maintained by the claimant. The organization's property will not be allowed the exemption unless the proper information is provided to the Assessor in a completed affidavit, in duplicate.

- A. The claimant must list on the affidavit the following information for **only** those lower-income households that **qualify**:
- (1) Home address, apartment number, room number, etc. Use two lines if there are two households at the same location, etc.
  - (2) The number of persons claimed to be in the household (one household for each line item).
  - (3) The maximum income limit reported by each household (this figure should agree with the income limit based upon number of persons in the household that is printed on the affidavit).

NOTE: No reporting **by line item** is necessary for vacant room (areas), households that did not report, households that may not be lower-income, or for households whose incomes exceed the applicable income limits.

- B. The claimant must complete the "Recap" section of the affidavit for all households, eligible and ineligible, to show that at least 30% of the housing units are occupied or held for low income tenants.

**Example**

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(1) The total number of households.	100
(2) The number of low-income <b>qualified</b> households (one for each line item completed in A, above).	40
(3) The total area of the building(s) (square feet).	150,000
(4) The area of qualified low-income households (square feet).	75,000